

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



FISCAL MEMORANDUM

HB 592 – SB 783

March 10, 2011

**SUMMARY OF AMENDMENT (004488):** Deletes the original bill. Authorizes a 95-acre, privately-owned resort with at least four cabins and 30 recreational vehicle pads in Perry County to sell alcoholic beverages for on-premises consumption.

FISCAL IMPACT OF ORIGINAL BILL:

Increase State Revenue – \$300/One-Time/ABC Fund  
\$2,000/Recurring/ABC Fund  
Not Significant/Recurring/General Fund  
Increase State Expenditures – Not Significant  
  
Increase Local Revenue – \$1,500/Recurring/Permissive  
Increase Local Expenditures – Not Significant

FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:

**Unchanged from the original fiscal note.**

Assumption applied to amendment:

- The amendment only applies to one Perry County establishment.
- There is a \$300 initial license application fee and a \$2,000 annual renewal fee to the State Alcohol Beverage Commission (ABC) Fund.
- No additional personnel or resources will be required by the ABC.
- Local privilege tax is \$1,500 annually. Any increase in local government expenditures for collecting local privilege taxes is estimated to be not significant.
- The entity will be assessed state and local sales taxes on alcoholic beverage sales, a 15 percent liquor-by-the-drink tax on each alcoholic beverage sold, and any applicable county or city privilege tax. These taxes will not have a significant state or local fiscal impact.

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**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink, reading "James W. White". The signature is fluid and cursive, with the first name "James" written in a smaller, more compact script than the last name "White".

James W. White, Executive Director

/agl